

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, ~~2008~~
2007**

☒ BUDGET 53A-19-101

6/8/2006
Date of Hearing

6/8/2006
Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

Navigator Point
9B American Preparatory Academy West

Entity

Lincoln Fillmore
Prepared by

6/15/2006
Date

lfillmore@npacademy.org
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Lincoln Fillmore 7/13/06
Signature of Business Administrator: Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

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9B American Preparatory Academy-West 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments		1,200		2,500
1700 Student Activities		43,000		25,000
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation	289	1,000		6,000
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	289	45,200	-	33,500

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9B American Preparatory Academy-West				
10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006
				ORIGINAL BUDGET FY 2007
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010	Regular School Program K-12		949,962	1,132,075
3015	Necessary Existent Small Schools			
3020	Professional Staff		16,149	19,244
3025	Administrative Costs		2,328	1,631
Restricted Basic Programs				
3105	Special Education -- Add-On		100,320	106,348
3110	Special Education -- Self-Contained			
3120	Extended Year Program -- Severely Disabled			
3125	Special Education -- State Programs			
3155	Applied Technology -- Add-On			
3160	Applied Technology -- Set-Aside			
3230	Class Size Reduction (State Funds)		94,308	94,733
TOTAL BASIC SCHOOL PROGRAM GENERATED		-	1,163,067	1,354,031
Other Minimum School Programs				
3211	Gifted and Talented		1,699	1,977
3212	Advanced Placement			
3213	Concurrent Enrollment			
3215	At-Risk -- Regular Program		2,111	2,150
3218	At-Risk -- Homeless and Minority			
3219	At-Risk -- MESA			
3220	At-Risk -- Gang Prevention			
3221	At-Risk -- Youth-in-Custody			
3255	Quality Teaching Block Grant		49,038	50,561
3260	Local Discretionary Block Grant		18,780	19,889
3270	Interventions for Student Success Block Grant		10,442	11,644
3405	Social Security and Retirement		212,663	257,738
3415	Pupil Transportation			
3423	Out-of-State Tuition			
3466	Highly Impacted Schools			
3471	Guarantee on Transportation Levy			
3520	School Land Trust Program			13,953
3521	Electronic High School			
3555	Voted Leeway			
3560	Board Leeway			
3805	K-3 Reading Achievement		11,499	10,364
3522	Job Enhancement			
3867	Charter School Local Replacement		495,021	581,792
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		-	1,964,320	2,304,099
Less Basic Local Levy				
TOTAL STATE SUPPORT AMOUNT *		-	1,964,320	2,304,099
Other State Sources				
3700	Other Revenues From State Sources (Non-MSP)		7,910	
3710	Driver Education (Behind-the-Wheel)			
3866	Charter School Startup (New in FY06)		309,614	
3800	Supplementals / Other Bills		5,134	185,424
3900	Revenues From Other State Agencies			
TOTAL REVENUES FROM STATE SOURCES		-	2,286,978	2,489,523

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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9B American Preparatory Academy-West 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State	140,000	89,299		100,000
4520 Programs for the Disabled (IDEA)				
4530 Applied Technology Education				
4600 Other Restricted Federal Through State		92,354		30,000
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)				
4810 Federal Forest Service (In Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	140,000	181,653	-	130,000
TOTAL REVENUES, 10 GENERAL FUND	140,289	2,513,831	-	2,653,023

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9B American Preparatory Academy-West 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers		725,000		745,000
132 Salaries - Substitute Teachers		3,000		3,500
161 Salaries - Teacher Aides and Paraprofessionals		189,000		200,000
100 Salaries - All Other				
Total Salaries (100)	-	917,000	-	948,500
210 Retirement		35,905		53,858
220 Social Security		53,858		53,858
240 Insurance (Health/Dental/Life)		76,837		79,709
200 Other Benefits				
Total Benefits (200)	-	166,600	-	187,425
300 Purchased Professional and Technical Services				
400 Purchased Property Services		243,795		305,910
500 Other Purchased Services		45,714		50,022
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	-	45,714	-	50,022
600 Supplies	2,214	30,154		34,553
641 Textbooks		178,500		62,500
Total Supplies (600)	2,214	208,654	-	97,053
700 Property (Instructional Equipment)		97,635		29,981
800 Other Objects		3,013		4,591
810 Dues and Fees				
Total Other Objects (800)	-	3,013	-	4,591
TOTAL INSTRUCTION (1000)	2,214	1,682,411	-	1,623,482
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel		52,173		77,173
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other				
Total Salaries (100)	-	52,173	-	77,173
210 Retirement		2,045		3,068
220 Social Security		3,068		3,068
240 Insurance (Health/Dental/Life)		4,376		4,540
200 Other Benefits				
Total Benefits (200)	-	9,489	-	10,676
300 Purchased Professional and Technical Services				
400 Purchased Property Services		13,886		17,423
500 Other Purchased Services		3,319		3,260
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	3,319	-	3,260
600 Supplies	220	1,654		2,032
700 Property		5,276		1,493
800 Other Objects		154		494
810 Dues and Fees				
Total Other Objects (800)	-	154	-	494
TOTAL STUDENTS (2100)	220	85,951	-	112,551

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9B American Preparatory Academy-West		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2005	BUDGET	FY 2006	BUDGET
			FY 2006		FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors		63,652		67,652
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other				
	Total Salaries (100)	-	63,652	-	67,652
210	Retirement		2,490		3,735
220	Social Security		3,735		3,735
240	Insurance (Health/Dental/Life)		5,329		5,528
200	Other Benefits				
	Total Benefits (200)	-	11,554	-	12,998
300	Purchased Professional and Technical Services				
400	Purchased Property Services		16,907		21,215
500	Other Purchased Services		4,044		3,972
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	4,044	-	3,972
600	Supplies		1,652		2,112
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	-	1,652	-	2,112
700	Property		6,424		1,818
800	Other Objects		174		603
810	Dues and Fees				
	Total Other Objects (800)	-	174	-	603
TOTAL INSTRUCTIONAL STAFF (2200)		-	104,407	-	110,370
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration		125,217		130,217
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	-	125,217	-	130,217
210	Retirement		4,905		7,358
220	Social Security		7,358		7,358
240	Insurance (Health/Dental/Life)		10,496		10,889
200	Other Benefits				
	Total Benefits (200)	-	22,769	-	25,606
300	Purchased Professional and Technical Services		4,500		12,500
400	Purchased Property Services		33,830		42,541
500	Other Purchased Services		12,213		10,821
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	12,213	-	10,821
600	Supplies		3,251		4,156
700	Property		12,655		3,581
800	Other Objects		29,143		17,186
810	Dues and Fees		4,200		5,170
	Total Other Objects (800)	-	33,343	-	22,366
TOTAL DISTRICT ADMINISTRATION (2300)		-	247,768	-	251,777

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9B American Preparatory Academy-West				
10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006
				ORIGINAL BUDGET FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121	Salaries - Principals and Assistants			
152	Salaries - Secretarial and Clerical		86,609	93,609
100	Salaries - All Other			
	Total Salaries (100)	-	86,609	93,609
210	Retirement		3,390	5,085
220	Social Security		5,085	5,085
240	Insurance (Health/Dental/Life)		7,255	7,526
200	Other Benefits			
	Total Benefits (200)	-	15,730	17,696
300	Purchased Professional and Technical Services			
400	Purchased Property Services	36,785	23,028	28,883
500	Other Purchased Services		5,505	5,407
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	-	5,505	5,407
600	Supplies	8	2,249	2,874
700	Property	3,285	8,746	2,475
800	Other Objects		237	820
810	Dues and Fees	7		
	Total Other Objects (800)	7	237	820
TOTAL SCHOOL ADMINISTRATION (2400)		40,085	142,104	161,764
2500 SUPPORT SERVICES - CENTRAL				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	-	-	-
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
TOTAL CENTRAL (2500)		-	-	-
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180	Salaries - Operation and Maintenance		32,348	41,348
100	Salaries - All Other			
	Total Salaries (100)	-	32,348	41,348
210	Retirement		1,265	1,898
220	Social Security		1,898	1,898
240	Insurance (Health/Dental/Life)		2,701	4,706
200	Other Benefits			
	Total Benefits (200)	-	5,864	8,502
300	Purchased Professional and Technical Services			
400	Purchased Property Services		16,289	16,778
500	Other Purchased Services		2,055	2,018
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	-	2,055	2,018
600	Supplies		15,840	11,073
700	Property		3,264	923
800	Other Objects		89	306
810	Dues and Fees			
	Total Other Objects (800)	-	89	306
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		-	75,749	80,948

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9B American Preparatory Academy-West				
10 GENERAL FUND		ACTUAL	FINAL	ORIGINAL
		FY 2006	BUDGET	BUDGET
			FY 2006	FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION				
152	Salaries - Secretarial and Clerical			
171	Salaries - Supervisors			
172	Salaries - Bus Drivers			
173	Salaries - Mechanics and Other Garage Employees			
174	Salaries - Other (Trainers, etc.)			
	Total Salaries (100)	-	-	-
210	Retirement			
220	Social Security			
240	Insurance (Health / Accident / Life)			
200	Other Benefits			
	Total Benefits (200)	-	-	-
400	Purchased Property Services			
511	Services from Other LEAs (In State)			
512	Services from Other LEAs (Out of State)			
513	Commercial			
514	Student Allowance			
515	Payments in Lieu of Transportation - Subsistence			
516	Payments of Mileage in Lieu of Bus (Dead Miles)			
521	Property Insurance			
522	Liability Insurance			
530	Communications (Telephone and Other)			
580	Travel / Per Diem			
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	-	-	-
624	Motor Fuel			
625	Natural Gas			
626	Electricity			
600	Other Supplies			
	Total Supplies (600)	-	-	-
730	Equipment			
732	School Buses			
	Total Property (700)	-	-	-
890	Miscellaneous Expenditures			
891	Training			
	Total Other Objects (800)	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		-	-	-

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9B American Preparatory Academy-West 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	40,305	656,979	-	707,410
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	42,619	2,338,390	-	2,330,892

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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9B American Preparatory Academy-West 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	289	45,200	-	33,500
3000 Total State	-	2,286,978	-	2,489,523
4000 Total Federal	140,000	181,653	-	130,000
TOTAL REVENUES	140,289	2,613,831	-	2,653,023
EXPENDITURES BY OBJECT				
100 Salaries	-	1,276,999	-	1,358,499
200 Employee Benefits	-	231,996	-	262,902
300 Purchased Professional and Technical Services	-	4,500	-	12,500
400 Purchased Property Services	36,785	347,735	-	432,750
500 Other Purchased Services	-	72,850	-	75,500
600 Supplies	2,442	233,300	-	119,300
700 Property	3,285	134,000	-	40,271
800 Other Objects	7	37,010	-	29,170
TOTAL EXPENDITURES	42,619	2,338,390	-	2,330,892
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	97,770	175,441	-	322,131
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	97,770	175,441	-	322,131
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	97,770	175,441	-	322,131

Explanation (5900 and Adjustment to Beginning Fund Balance)				